

**IN THE CLAIMS:**

Claims 1-8 are pending in this application. Please cancel claim 3 without prejudice or disclaimer, and amend claims 1 and 6 as follows:

1. (Currently Amended) A semiconductor device comprising:
  - a silicon-on-insulator substrate including a base substrate, an insulating layer over the base substrate, and a semiconductor layer over the insulating layer;
  - an electric circuit formed over the silicon-on-insulator substrate;
  - a plurality of semiconductor islands used as element-forming regions in a first area of the silicon-on-insulator substrate; and
  - a plurality of first bipolar transistors formed in the respective semiconductor islands, and each respectively having respective an emitter region, a base region, and a collector region formed in the semiconductor layer;
  - wherein the plurality of semiconductor islands are isolated from each other by element isolation grooves for isolating elements, the grooves reaching the isolation semiconductor layer which become a buried oxide layer of the silicon-on-insulator substrate; and
  - the emitter regions, the base regions, and the collector regions of the plurality of the first bipolar transistors are electrically parallel-connected by interconnection wirings respectively to act simultaneously and act as a large transistor.
2. (Original) The semiconductor device according to claim 1, wherein the semiconductor islands are substantially same in size.
3. (Canceled)
4. (Original) The semiconductor device according to claim 3, wherein the first bipolar transistor is a unit bipolar transistor constituting the singular bipolar transistor.
5. (Original) The semiconductor device according to claim 1, wherein the silicon-on-insulator substrate further includes a second area; and  
A MOSFET is formed in the second area.

6. (Currently Amended) A semiconductor device comprising:

    a silicon-on-insulator substrate including a base substrate, an insulating layer over the base substrate, and a semiconductor layer over the insulating layer;

an electric circuit formed over the silicon-on-insulator substrate;

    a plurality of semiconductor islands used as element-forming regions, and being isolated from each other by element isolation grooves for isolating elements, the grooves reaching the isolation semiconductor layer which become a buried oxide layer of the silicon-on-insulator substrate; and

    a plurality of first transistors formed in respective semiconductor islands, and each respectively having respective a first electrode, a second electrode, and a third electrode formed over the silicon-on-insulator substrate;

    wherein the first electrodes, the second electrodes, and the third electrodes of the plurality of the first transistors are electrically parallel-connected by interconnection wirings respectively to act simultaneously and act as a large transistor;

    the plurality of the first transistors function as a singular transistor; and

    the electric circuit includes the singular transistor.

7. (Original) The semiconductor device according to claim 6, wherein the semiconductor islands are substantially same in size; and

    the first transistor is a unit transistor constituting the singular transistor.

8. (Original) The semiconductor device according to claim 7, wherein the transistor is a bipolar transistor; and

    the first electrode, the second electrode, and the third electrode are an emitter electrode, a base electrode, and a collector electrode of the bipolar transistor respectively.